

STATINTL



Dear Larry,

On the chance that my last letter didn't reach you, herewith a follow-up. I fear I didn't have your correct home address on said letter, although I am sure you are a sufficiently notorious character in the section of Georgetown so that an inexact address wouldn't make the difference.

I have a problem, and one to which I must request your ever competent legal advice. As I stated last time, and will re-state just in case, it's on income tax, and the fact that I have a poor memory on sources of data. I believe you or John told me several years ago that it was possible to make a deduction for expenses that are essential in making possible the pursuit of gainful employment, or terms to that effect. On this count, I have claimed a deduction for a proportion of the expenses of maintaining my automobile as, in effect, a prostheses. The proportion I set by distinguishing "business" travel -- in the absence of official transportation, travel to and from the office and on official business about town in lieu of using public transportation -- as contrasted to "pleasure" or strictly personal uses, week-ends, vacations, etc.

Since Congress felt strongly enough on this matter to pass Public Law 663 on vehicles for amputees, there seems little question to me but that possession, use, and maintenance of a properly equipped (clutchless) vehicle increases my usefulness or my employability in the chosen field of activity. And, more close to home, while I was in Washington I was not assigned one of the coveted parking spaces just on my good looks.

I have now received a question from the Internal Revenue people who state that "the cost of operating automobile due to injury sustained in was is a personal expense and not an allowable deduction."

Please give me your opinion on this, with chapter and verse references to the Code, if you feel I have a case.

If my previous letter did reach you and you've been too busy or what-not to answer, forgive the repetition. If not, please let me hear from you soon.

All the best to Jeanie and the family,

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